

While no fees should be required for entry of this response, if any fees or charges are

required, the Commissioner is hereby authorized to charge them to Deposit Account 18-1167.

Respectfully submitted,

COATS & BENNETT, P.L.L.C.

A handwritten signature in black ink, appearing to read "Larry L. Coats", is written over a horizontal line.

Larry L. Coats  
Registration No.: 25,620

Dated: October 16, 2006

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